(38)
(37)

संख्या : ए–1–3भा.स./दस–2010–10(17)/97

प्रेषक,

डा. बी.एम.जोशी,
सचिव,
उत्तर प्रदेश शासन ।

सेवा में,

(1) समस्त प्रमुख सचिव / सचिव,
उत्तर प्रदेश शासन ।
(2) समस्त विभागाध्यक्ष / प्रमुख कार्यालयाध्यक्ष,
उत्तर प्रदेश ।

वित्त (लेखा) अनुभाग–1 लखनऊ : दिनाँक 18 अगस्त, 2010

विषय : टैक्स डिडक्शन ऐट सोर्स (टी.डी.एस.) पर ई–ट्यूटोरियल ।

महोदय,

उपर्युक्त विषय के सम्बन्ध में सदस्य, केन्द्रीय प्रत्यक्ष कर बोर्ड, भारत सरकार (वित्त मंत्रालय / राजस्व विभाग), नई दिल्ली के अर्द्धशासकीय पत्र संख्या : 48/6/डीएस(आर)/2010 दिनाँक 07 जून, 2010 की प्रतिलिपि संलग्न प्रेषित है, जिसमें इन्कम टैक्स विभाग द्वारा टी.डी.एस. पर ई–ट्यूटोरियल विभाग की वेब–साइट : www.incometaxindiapr.gov.in पर अपलोड किये जाने की सूचना दी गयी है । ई–ट्यूटोरियल में टी.डी.एस. के सन्दर्भ में नियमों व प्रक्रियाओं का उल्लेख करते हुए इनका अनुपालन न किये जाने की दशा में दण्ड सम्बन्धी प्रावधानों को भी बताया गया है ।

इस सन्दर्भ में मुझे यह कहने का निदेश हुआ है कि उपर्युक्त ई–ट्यूटोरियल का उपयोग समस्त आहरण एवं वितरण अधिकारी द्वारा किया जाय । इसके साथ–साथ विभागीय प्रशिक्षण संस्थानों में प्रशिक्षण कार्यक्रमों के दौरान प्रशिक्षार्थियों को ई–ट्यूटोरियल का प्रदर्शन भी किया जाय, जिससे आहरण एवं वितरण अधिकारी सहित सभी सम्बन्धित अधिकारी व कर्मचारी टी.डी.एस. प्रावधानों से भली भाँति भिज्ञ हो सकें ।

संलग्नक : यथोपरि ।

भवदीय,

(बी.एम.जोशी)
सचिव, वित्त ।

Durgesh Shankar, IRS
Member
Tele: 23093356
Fax : 23093340

Government of India
Ministry of Finance /
Department of Revenue
Central Board of Direct Taxes
North Block, New Delhi - 110001
D.O.No. 48/6/DS(R)/2010
Dated : 07-06-2010

Dear Sri Atul Gupta,

Sub: e-tutorial on TDS on the website www.incometaxindiapr.govt.in

Tax Deduction at Source (TDS) is a major contributor to the collection of direct taxes in India, with an average contribution of around 40% in the total direct tax collections. It is a key focus area for the Income Tax Department with a constant stress on increasing the efficiency of TDS administration to maximize the collections from TDS. In this regard, an important objective is increase in the awareness about the TDS provisions among the tax payers and tax deductors.

2. You will recall that in 2009, Income Tax Department had launched operation 'Sampark', in which a large number of DDOs in your State were trained in law and procedures relating to TDS. Nevertheless, it has been observed that there are many DDOs in the State Governments who are not discharging their obligations as the deductors of tax at source perhaps because of lack of awareness, appreciation and understanding about the TDS provisions amongst them.

3. In order to improve upon this situation a web based tutorial has been developed by the Income Tax Department and has been uploaded on the website www.incometaxindiapr.govt.in . The e-tutorial on TDS was launched by Hon'ble Finance Minister Shri Pranab Mukherjee on 8th of May, 2010. It covers the various important aspects of TDS law and procedures relating to the obligations of the deductors, the tax rates for various categories of deductions at source, the due dates of filing of quarterly statements, different forms which are to be used and consequences for non compliance of TDS provisions, amongst others. It is our hope that henceforth no DDO may plead ignorance of law as an excuse for not complying with the law.

4. It is requested that all DDOs/Accounts officers, right upto Panchayat level are made aware of this facility for a better and continuous understanding of TDS provisions. They may especially be made aware of the penal consequences for non compliance of TDS provisions.

With regards,

Yours sincerely,
-- sd ---
(Durgesh Shankar)

Shri Atul Kumar Gupta,
Chief Secretary,
Government of Uttar Pradesh,
Shastri Bhawan,
Lucknow - 226001.

Durgesh Shankar, IRS
Member
Tele: 23093356
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